

cent. on the incomes from the various learned professions, the salaries of State and county officers, of the officers of corporations and individual employments, when the amount received by any one person exceeds five hundred dollars.

Here there is no discrimination made between the lawyer and the mechanic, the physician and the overseer, the State or county officer, whose labor is performed within doors, and the railroad engineer, who, in conducting the locomotive, is exposed to the inclemencies of the weather, and the many dangers incident to his profession ; they are all treated alike under this rule of equal taxation.

Such a rule, I maintain, is erroneous in its application to persons, that it is eminently just and proper, in the imposition of taxes to discriminate in favor of particular classes of persons engaged in certain pursuits. While I regard it as altogether proper to impose a tax upon the income of persons engaged in many of the learned professions ; upon salaried officers of the State and counties, and of some corporations, I consider it as inexpedient to impose any tax at all upon the mechanical and like employments, for the reason that the former are capable of bearing a tax, while the latter are not, in consequence of the fact that such employments are as yet in their infancy with us, and usually yield but little more than a bare support for the persons engaged in them. They are rather the proper objects of the fostering care and protection of the government than fit subjects of taxation.

In the collection of revenue from the proceeds of individual occupations, especial regard should be had, first to the lucrative character of the employments ; second, the comparative ease and freedom from risk with which the labor pertaining to them is performed ; third, their relative advantages to the public at large, and consequent claim upon the government for protection ; and discriminations should be made for or against the particular classes of persons engaged in them, accordingly as these considerations may indicate.

It were difficult, indeed, to lay down any general rule of